

**Certificate
Of
Need
Response to Questions
Application
For
Hospice
Baltimore City, Maryland**

**Submitted by:
P-B HEALTH
Home Health Care, Inc.**

April 14, 2017

Preface

We, at **P-B Health** have structured this document to be responsive and organized for easy reference. **The Certificate of Need Responses to Questions for Baltimore City documents are as follow:**

Table of Contents

Part III – Consistency with Review Criteria at COMAR 10.24.01.08G (3)

Hospice: Charts and Tables (**Project Budget**)

Part IV – Authorization and Signature

Appendix K - Exhibits 1- 5

While reading this document, you will find that **P-B Health's Response** is in **bold**. This indicates that the answer to the question posed will follow.

Table of Content

PROJECT BUDGET	4
QUALITY.....	5
VIABILITY OF THE PROPOSAL	5
Hospice Application: Charts and Tables Supplement.....	7
Hospice Application Revised Charts and Tables Supplements.....	7
QAPI SHEET.....	15

**MARYLAND
HEALTH
CARE
COMMISSION**

16-24-2389

MATTER/DOCKET NO.

DATE DOCKETED

**APPLICATION FOR CERTIFICATE OF NEED Responses to Baltimore City,
Maryland Questions for Hospice Services**

PROJECT BUDGET

1. Your response to question 4 in the February 17th letter, which asked that the Source of Funds be listed on Table 1, was that the "Owner" would be the source of funds. If that statement is meant to convey that the source of funds would be "Cash", please include that information in Table 1 under Source of Funds.

P-B Health's Response:

See the attached revised Table 1 under **(Hospice Tables and Charts)**. The Source of Funds is allocated as "Cash."

CHARITY CARE AND SLIDING FEE SCALE

2. Your response to question 10.d. for P-B Health's level of charity care only provided charity care for the years 2009, 2010, and 2012. As previously requested, please provide the amount of charity care that P-B Health provided for the last five years.

P-B Health's Response:

As requested, the following table shows P-B Health's charity care for the last 5 years:

**Charity Care Clients, Visits, and Dollars
PB Health
2012 to 2016**

	2012	2013	2014	2015	2016
# clients	11	14	21	16	18
# Visits	74	78	103	83	102

Dollar Value \$16,280 \$17,160 \$22,660 \$18,260 \$22,440

3. Please submit a revised Charity Care Policy that includes the applicant's amended timeframe for determination of probable eligibility within two business days.

P-B Health's Response:

Please see **Appendix K exhibit 1**. P-B Health's amended Charity Care Policy includes the determination of probable eligibility within two business days.

QUALITY

4. Following up on your response to question 11 regarding P-B Health's ability to build a QAPI that meets the requirements of COMAR 10.07.21.09, staff has adapted the survey tool used by the Office of Health Care Quality to make such an assessment and has created a form that will facilitate your ability to show that your policy will conform. That form is attached. As directed on the form, cite the section of your QAPI and specific language that addresses the required QAPI content.

P-B Health's Response:

Please see **Appendix K, exhibit 2** P-B Health submits attached QAPI form with information cited for **COMAR 10.07.21.09 from staff survey tool**. **Appendix K, exhibit 3** includes a revised **Quality Intervention Improvement Plan** which documents P-B Health's compliance with this requirement.

VIABILITY OF THE PROPOSAL

5. Question 5 requested that – in lieu of the audited financial statements that P-B Health stated it does not have – P-B Health provide the alternative offered in the Viability criterion in the CON application. That is: *In the absence of audited financial statements, provide documentation of the adequacy of financial resources to fund this project signed by a Certified Public Accountant who is not directly employed by the applicant*. Please have Mr. Alade provide an attestation that he is a Certified Public Accountant who is not directly employed by the applicant and can attest to the adequacy of the financial resources .

P-B Health's Response:

See attached letter from Mr. Alade attesting to adequacy of financial resources in (**Appendix K, exhibit 4**) as well as outside accountant Ron Katzen, CPA letter and financials attesting to adequacy of financial resources.

its attachments are true and correct to the best of my knowledge, information and belief.

Jackie Bailey, CEO

Signature of Owner or Authorized Agent of the Applicant

Jackie Bailey, CEO

Print name and title

Date: 4/12/2017

Hospice Application Revised: Charts and Tables Supplement

TABLE 1 - PROJECT BUDGET

TABLE 1: PROJECT BUDGET

P-B HEALTH'S RESPONSE:

INSTRUCTIONS: All estimates for 1.a.-d., 2.a.-j., and 3 are for current costs as of the date of application submission and should include the costs for all intended construction and renovations to be undertaken. (DO NOT CHANGE THIS FORM OR ITS LINE ITEMS. IF ADDITIONAL DETAIL OR CLARIFICATION IS NEEDED, ATTACH ADDITIONAL SHEET.)

A. Use of Funds

1. Capital Costs (if applicable):

a. New Construction (N/A)

- (1) Building
- (2) Fixed Equipment (not included in construction)
- (3) Land Purchase
- (4) Site Preparation
- (5) Architect/Engineering Fees
- (6) Permits, (Building, Utilities, Etc)

\$ _____

SUBTOTAL

\$ _____

b. Renovations (N/A)

- (1) Building
- (2) Fixed Equipment (not included in construction)
- (3) Architect/Engineering Fees
- (4) Permits, (Building, Utilities, Etc.)

\$ _____

SUBTOTAL

\$ _____

c. Other Capital Costs (N/A)

- (1) Major Movable Equipment
- (2) Minor Movable Equipment
- (3) Contingencies
- (4) Other (Specify)

TOTAL CURRENT CAPITAL COSTS

(a - c)

\$ _____

d. Non Current Capital Cost (N/A)

- (1) Interest (Gross)
- (2) Inflation (state all assumptions, including time period and rate)

\$ _____

\$ _____

TOTAL PROPOSED CAPITAL COSTS (a - d)

\$ _____

2. Financing Cost and Other Cash Requirements:

a.	Loan Placement Fees	\$ 0
b.	Bond Discount	0
c.	Legal Fees (CON Related)	<u>2,500.00</u>
e.	Printing (in house)	<u>0</u>
f.	Consultant Fees	
	CON Application Assistance	<u>5,000.00</u>
	Other (Specify)	<u>0</u>
g.	Liquidation of Existing Debt	<u>0</u>
h.	Debt Service Reserve Fund	<u>0</u>
i.	Principal Amortization	
	Reserve Fund	<u>0</u>
j.	Other (Specify)	<u>0</u>

TOTAL (a - j) \$7,500.00

3. Working Capital Startup Costs \$0

TOTAL USES OF FUNDS (1 - 3) \$7,500.00

B. Sources of Funds for Project:

1.	Cash	\$7,500.00
2.	Pledges: Gross _____,	
	less allowance for	
	uncollectables _____	
	= Net	0
3.	Gifts, bequests	0
4.	Interest income (gross)	0
5.	Authorized Bonds	0
6.	Mortgage	0
7.	Working capital loans	0
8.	Grants or Appropriation	
	(a) Federal	0
	(b) State	0
	(c) Local	0
9.	Other (Specify)	0

TOTAL SOURCES OF FUNDS (1-9) (Owner) \$ 7,500.00

Lease Costs:

a. Land	\$ _____	x _____	= \$ 0
b. Building	\$ _____	x _____	= \$ 0
c. Major Movable Equipment	\$ _____	x _____	= \$ 0
d. Minor Movable Equipment	\$ _____	x _____	= \$ 0
e. Other (Specify)	\$ _____	x _____	= \$ _____

APPENDIX K

Appendix K

Hospice Charity Care Policy (Amended).....
QAPI Sheet.....
Quality Intervention Improvement Plan Policy.....
Letter's of Financial Viability.....
Additional signed Affirmations.....

Hospice Charity Care and Sliding Fee Scale (Amended)

Purpose: P-B Health Home Care/ Hospice are committed to continuous quality health care while servicing a multicultural community living within our service area. Our Charity Care is the following:

Determination of Eligibility for Charity Care:

1. Eligibility – P-B Health Hospice understands financial hardships and each patient will be measured by the family's income compared to the Federal and State Poverty Income Guidelines.
2. Timely Communication – Within two business days upon the patient's request for charity care services and/or an application for Medical Assistance, P-B Health Hospice shall communicate a determination of probable eligibility to the patient/caregiver/family member and/ or responsible party verbally and in written form.
3. Payment Plans – P-B Health Hospice will provide requirements for time payment plans for individuals who do not meet the criteria for charity care, but are unable to bear the full cost of services.
4. Nondiscrimination- P-B Health Hospice charity will be based only on the merits of need base. We will not take into consideration diagnosis, gender, race, age, sexual orientation, social or immigrant status, or religious association.

Notice of Charity Care Services:

1. P-B Health Hospice shall inform the patient, caregiver/families regarding Charity care financial assistance options when reviewing the liability for payment section of the admissions consent packet that is agreed upon and signed by the patient and or his or her representative.
2. P-B Health Hospice shall inform the community through an annual public notice posted in the classified section of the newspaper in a format that is understandable to the service population, as indicated:
 - a. P-B Health Hospice of Baltimore City offers affordable amount of care at no charge or at reduced rates to eligible persons presently that do not have insurance, Medicare, or Medical Assistance. Qualifying patients may be able to participate in an extended payment plan without interest. Eligibility for free care, reduced rates, and extended

payment plans will be determined on a case by case basis for those who cannot afford to pay for treatment. If you feel you may be eligible for uncompensated care, please contact our administrative office at the following number 410-235-1060 for further information.

3. The hospice will also maintain a copy of this policy displayed in the business office.

Sliding Scale and Time-Payment Plan:

- a.) Patients with low income who may not qualify for full charity care but are still unable to bear the full cost of services can be offered a sliding scale fee or time-payment plan option.
- b.) Patients with income between 200-400% of the Federal Poverty Guidelines as established by the Department of Health and Human Services may apply for partial financial assistance.
- c.) P-B Health shall provide current sliding scale rates through our financial department.

Commitments to Charity Care and Payment Options:

1. P-B Health continues to maintain relationships with community health partners to collaborate and identify patients and populations with impending and underserved care needs.

P-B Health shall continue to take into consideration the needs of low income families in Baltimore City as we do the following: a) add to our Outreach team staff to broaden the communities awareness of hospice programs and the needs of the community; b) add a general hospice program in Baltimore city metropolitan were an unmet need has been established.

Exhibit 2 QAPI SHEET

QAPI Characteristic as Described by OHCC	State regulation reference	Location/citation in Applicant's QAPI Provide the section of the policy and the language that addresses the requirement
Develop, implement and maintain an effective, ongoing, hospice-wide data driven QAPI program	10.07.21.09A & B A. The governing body shall ensure that the hospice care program conducts ongoing quality assurance and utilization review. B. Quality Assurance Program. The governing body shall assure that the hospice care program develops and implements a quality assurance and improvement program to assess and improve the quality of services being provided by the program.	10.07.21.09A & B A. The Board of Directors has the final authority and responsibility for the ongoing, comprehensive and integrated Hospice Quality Intervention Program. (C1) pg.19 B. Quality Assurance and Performance (Responsibility and Authority) this section outlines the entire Quality Assurance Program. Clinical and Management staff participates in the identification of Important Aspects of Care, Indicator Development and Monitoring, Internal Clinical Record Reviews, and Issue Improvement Plans (C2) pg 19
Maintain documentary evidence – able to demonstrate operation	10.07.21.09D(2) Maintain records to demonstrate the effectiveness of its quality assurance activities	10.07.21.09D(2) Internal Clinical Record Review Audits Admission Audits for Hospice consists of a thorough review of all initial paperwork submitted by the admitting discipline and the admission has been done according to agency policy. This audit also focuses on adequate completion of the Physicians Plan of Treatment. The POT worksheet, the OASIS SOC Assessment Tool, and the Medication Record. An Admission Audit Review tool is used for this purpose, with findings reported back to the primary nurse on the case. The Clinical Manager ensures that all deficiency areas are corrected within 48-72 hours, and notes correction dates on the audit tool. Retrospective and concurrent chart reviews. Caregivers Satisfaction Surveys, Incident Reports, and information collected on home hospice visits/hospice aide supervisory visits. (C3) pg 22
Program capable of showing measurable improvement in indicators related to improved palliative outcomes and hospice services	10.07.21.09C(2) Have outcomes and results that are measurable and which may be incorporated into systemic changes in the program's operation;	10.07.21.09C(2) Monitoring of Important Aspects of Hospice Care Is a major component of the Quality Assurance and Performance Improvement Program. The following important aspects of care have been identified, and have been prioritized. They have been chosen based on the fact that they are important aspects of Hospice Care. (C4) pg 20-21
Must measure, analyze	10.07.21.09C(3) Require the systematic collection,	10.07.21.09C(3) Responsibility (paragraph 1) Third sentence (Clinical

and track quality indicators including adverse patient events	review, and evaluation of information and data and the analysis of trends identified through the quality assurance process	and management staff participates in the identification of important Aspects of Care, Indicator Development and Monitoring, Internal Clinical Record Reviews, and Issue Improvement Plans. (C5) pg 19
Must use quality indicator data in design of program to: monitor effectiveness and safety of services and quality of care; identify opportunities for improvement	10.07.21.09D(3) Implement changes based upon results of the evaluated data, for example, when problems are identified in the provision of services, the hospice care program shall document corrective actions taken, including ongoing monitoring, revisions of policies and procedures, and educational interventions	10.07.21.09D(3) Indicator Development When an area is identified as needing improvement, an issue Improvement Plan is developed. These problematic issues are identified through indicators analysis, quarterly utilization review findings, and through clinical record reviews, and other related Quality Assurance Intervention and Performance Improvement Issue Tracking Sheet identify areas of improvement, actions to be taken, responsible parties and follow-up as stated. The Quality Assurance Intervention and Performance Improvement Committee receive a report of Issue Identification, progress, and resolution at their quarterly meetings. Quality Intervention and Improvement reports are presented to the Professional Advisory Committee quarterly. In addition, The Board of Directors will receive a report at least annually of the Quality Assurance Intervention and Performance Improvement findings, action taken, and follow-up of actions taken.(C6) pg 21
Frequency and detail of data collection must be approved by governing body	10.07.21.09E The hospice care program shall be held accountable by the governing body for accomplishing the goals and standards that are established as part of the quality assurance and improvement system.	10.07.21.09E The Board of Directors paragraph 1. Indicator Development paragraph 1 and Service Specific Aspects of Care- Other Important aspects of care to be monitored (C1), (C6), (C4)
Must focus on high risk, high volume or problem prone areas		
PI activities must track adverse patient events, analyze their causes and implement preventive actions	10.07.21.09D(3) Implement changes based upon results of the evaluated data, for example, when problems are identified in the provision of services, the hospice care program shall document corrective actions taken, including ongoing monitoring, revisions of policies and procedures, and educational interventions	10.07.21.09D(3) "The Board of Directors" paragraph 2 The Quality Assurance and Performance Improvement Committee meets at least quarterly to review all QA/PI findings, have outcomes and results that are measurable and which may be incorporated into complete changes in the programs operation, and to make recommendations regarding all quality interventions and improvement activities. Follow-up reports and recommendations (C7) (next 4 paragraphs) pg 19-20
Must measure success and track performance to ensure improvements are sustained		
Number and scope of PIP (performance improvement projects); conducted annually based on the needs of	10.07.21.09C(1-6) C. The quality assurance and improvement program shall: (1) Focus on: (a) The needs, expectations, and satisfaction of patients and their families, and	10.07.21.09C(1-6) Under "Procedure" (C8) 1-3 pg.18 Quality Intervention Improvement Plan

the hospice's population and internal organizational needs, must reflect the scope, complexity and past performance of the hospice's services and operations	<p>(b) All services provided by the hospice care program;</p> <p>(2) Have outcomes and results that are measurable and which may be incorporated into systemic changes in the program's operation;</p> <p>(3) Require the systematic collection, review, and evaluation of information and data and the analysis of trends identified through the quality assurance process;</p> <p>(4) Require that regular reports are prepared and reviewed by the governing body and appropriate personnel;</p> <p>(5) Provide for prompt and appropriate response to incidents when the patient's health and safety is at risk; and</p> <p>(6) Include proactive strategies to improve the quality of services.</p>	<p>Program Objectives 1 thru 8 and Program Goals 1 thru 10 as outlined. (C9) pg. 18-19</p>
Governing Body- responsible for ensuring that one or more individual(s) who are responsible for operating the QAPI program are designated	<p>10.07.21.09D(4) Identify the individual responsible for performing the quality assurance functions as set forth in this regulation</p>	<p>10.07.21.09D(4)</p> <p>The Board of Directors section (paragraph 5,6,7 The Quality Assurance and performance improvement committee has been established for the purpose of reviewing all of the QA/PI activities of the agency, and participating in monitoring activities, as previously outlined. The Committee consists of representatives from the management and clinical staff, with input from all disciplines, and departments as appropriate. The Quality Assurance Nurse is chairperson for this committee, and is designated by the Agency Administrator (AA). Etc... List of Committee Members CEO, QA/PI Nurse, Clinical Managers, Agency Administrator, other Agency Representatives as needed. (C10) pg 20</p>

Quality Intervention Improvement Plan

Policy

Quality Intervention Improvement Plan

Procedure (C8)

Program Objectives

1. To provide high quality home health/hospice services which meet Medicare Conditions of Participation, State licensure and JCACO home care standards.
2. To improve internal and external communication systems among the staff of the agency, with clients, and with referral sources.
3. To establish and maintain a program of monitoring, implementation, and evaluation in anticipation of continual improvement.
4. To monitor the provision of patient care and patient outcomes, provided by Registered Nurses, Licensed Practical Nurses, Home and Hospice Health Aides, Physical, Occupational and Speech Therapist, and Medical Social Workers to ensure that high quality, efficient services are provided, with minimal risk to the client.
5. To identify deficiency/problem areas in the delivery of patient care services, and to develop appropriate strategies to improve or resolve them.
6. To monitor client satisfaction with services to ensure that needs are being met.
7. To monitor continuity of care between disciplines (i.e. full-time, part-time, and contract staff) and to monitor continuity of care among care providers, so that there are no gaps or delays in care provision.
8. To monitor personnel hired by P-B Health and to evaluate their performance in the provision of patient care.

Program Goals (C9)

1. To ensure compliance with regulatory and accreditation agencies with minimal areas of deficiency in service delivery
2. To improve communication systems among staff, through the quality intervention process and specific action taken.
3. To ensure continual improvement in all aspects of care delivery.
4. To foster the provision of high quality, efficient home/hospice care services by all disciplines, with few deficient areas.
5. To provide opportunities that will take specific action to improve areas of deficiency in the delivery of high quality services to clients.

6. To show high patient satisfaction with services provided and to identify areas where improvement is needed.
7. To keep unusual occurrences, incidents, and events at a minimum.
8. To make recommendations and take action related to improved safety; educational programs for staff and or clients, and improve delivery of client services. This is a result of quality intervention and improvement activities.
9. To make recommendation and take actions which result in improved continuity of care among all disciplines and providers.
10. To improve monitoring of personnel and provide opportunities to identify areas that need improvement in terms of performance of job responsibilities.

Responsibility and Authority

(C2) The participation of the management staff (Agency Administrator), the clinical staff (Clinical Managers of Clinical Service), and support staff is essential to the successful implementation of an effective quality improvement system. Each level of staff is included in some aspect of comprehensive (QA/PI) Quality Assurance and Performance Improvement program. **(C5) Clinical and management staff participates in the identification of Important Aspects of Care, Indicator Development and Monitoring, Internal Clinical Record Reviews, and Issue Improvement Plans.** The Quality Assurance and Performance Improvement Staff Nurse, is responsible for assessing, planning, implementing, and evaluating the Quality Intervention/Performance Improvement program. The Quality Assurance and Performance Improvement Staff Nurse is also responsible for arranging QA/PI Committee Meetings, preparing QA/PI Reports, and ensuring that appropriate actions are taken, based on recommendations and findings of the QA/PI program activities. Additionally, the Quality Assurance and Performance Improvement Manager is responsible for educating all staff members about the QA/PI program, and their roles and responsibilities related to QA/PI. Non-clinical staff is responsible to participate in data collection, issue improvement plans, preparation of Quality Assurance Committee minute, reports, projects and tools.

(C1) The Board of Directors has the final authority and responsibility for the ongoing, comprehensive and integrated Quality Intervention Program. Quality Assurance and Performance Improvement Reports will be presented to the Board annually. All Quality Interventions and Improvement activities are summarized in this report, as well as results of all monitoring activities. The Board delegates authority of the implementation of the QA/PI Program through the Quality Assurance and Performance Improvement Manager, who ultimately is responsible to the Administrator.

(C7) The Quality Assurance and Performance Improvement Committee meets at least quarterly to review all QA/PI findings and to make recommendations regarding all quality interventions and improvement activities.

Follow-up reports and recommendations from the QA/PI Committee are made available to all staff members, through memos and monthly staff meetings. Specific recommendations regarding deficient service areas will go directly to the Clinical Managers.

Quality Assurance and Performance Improvement Committee Quality Assurance and performance Improvement Committee

(C10) The Quality Assurance and performance improvement Committee has been established for the purpose of reviewing all of the QA/PI activities of the agency, and participating in monitoring activities, as previously outlined.

The Committee consists of representatives from the management and clinical staff, with input from all disciplines, and departments as appropriate.

The Quality Assurance Nurse is chairperson for this committee, and is designated by the Agency Administrator (AA). Meetings are held at least quarterly, where results of QA/PI activities are reported. Minutes for these meetings are kept on file in the office.

Committee Members

CEO or her designee

QA/PI Nurses

Clinical Managers

Agency Administrator

Other Agency Representatives as needed

Monitoring of Important Aspects of Hospice Care

(C4) Monitoring of Important Aspects of Care is a major component of the Quality Assurance and Performance Improvement Program. The following important aspects of care have been identified, and have been prioritized. They have been chosen based on the fact that they are important aspects of Hospice Care.

Service Specific Aspects of Care

1. High Quality Patient Care Planning/Skilled Hospice Nursing Service
2. Provision of Comprehensive Personal Care Service for palliative/hospice
3. Provision of Comprehensive Rehabilitation Services, with adequate and appropriate patient care planning when needed (high volume)
4. Wound Care Management (high volume)
5. Safety Management in the Home by the Hospice Care Personnel

Other Areas:

1. Patient Satisfaction (high volume)
2. Patient Incident & Complaint issue (high volume)
3. HIS
4. CAHPS

Other Important aspects of care to be monitored:

1. Compliance with Infection Control Procedure
2. Interdisciplinary Communication
3. Medication Administration PROCEDURES
4. Skin Care Management

Indicator Development

The evaluation and monitoring of activity P-B Health Hospice Quality assurance Performance and Improvement Plans begin with the development of indicators from the Important Aspects of Care. (See Monitoring and Evaluation of Important Aspects of Care). We have identified a number of important aspects of care and will focus on each area as indicated above. Indicators, and other Quality Intervention and Improvement Activities that are monitored regularly are done so according to a continuous evaluation time line.

(C6) When an area is identified as needing improvement, an Issue Improvement Plan is developed. These problematic issues are identified through indicator analysis, quarterly utilization review findings, and through clinical record reviews, and other related Quality Assurance Intervention and Improvement Activities. However, issues may also be identified through other committee meetings, management or staff meetings. Issue improvement plans may lead to the development of other Important Aspects of Care, with subsequent indicator development. The Quality Assurance Intervention and Performance Improvement Issue Tracking Sheet identify areas of improvement, actions to be taken, responsible parties, and follow-up as stated.

(C6) The Quality Assurance Intervention and Performance Improvement Committee receive a Report of Issue identification, progress, and resolution at their quarterly meetings. Quality Intervention and Improvement reports are presented to the Professional Advisory Committee quarterly. In addition, The Board of Directors will receive a report at least annually of the Quality Assurance Intervention and Performance Improvement findings, action taken, and follow-up of actions taken.

Sources for evaluation include:

- Retrospective and concurrent chart reviews
- Patient Satisfaction Surveys
- Information collected on home hospice visits and on home hospice aide supervisory visits

- Incident Reports

Internal Clinical Record Review Audits:

Admission Audits

(C3) The admissions audit consists of a thorough review of all initial paperwork submitted by the admitting discipline. The purpose of this audit is to determine if the admission is appropriate to fit the level of hospice care being provided and if the admission has been done according to agency policy. This audit also focuses on the adequate completion of the Physicians Plan of Treatment. The POT/worksheet, the OASIS SOC Assessment Tool, and the Medication Record. An Admission Audit Review tool is used for this purpose, with findings reported back to the primary nurse on the case. The Clinical Manager ensures that all deficiency areas are corrected within 48-72 hours, and notes correction dates on the audit tool. The QA nurse will review the completed admission review tools and work with the Clinical Managers to provide documentation in-services as needed



MOSES ALADE & Associates

CERTIFIED PUBLIC ACCOUNTANTS

April 13, 2017

Re: P-B Health Home Care Agency, Inc

To Whom It May Concern

Please be advised that our firm, Moses Alade & Associates, LLC has been providing outside accounting support to P-B Health Home Care Agency, Inc since 2010. The accounting services we provide to them include preparation of financial statements and tax returns. Based on the data provided to us, P-B Health has no going concern.

If you have any further questions regarding this matter, you may contact us at the phone number listed below.

Sincerely,

Moses Alade & Associates

Moses Alade

RONALD M. KATZEN, CPA

101 Schilling Road, Suite 30 • Hunt Valley, Maryland 21031 • Direct Line 410-852-1861

Ronald Katzen's role in this new project would be to review all expenses every month as well as review all revenues when analyzing the bank statements every month.

P-B Health Home Care Agency has a very long history of paying all of their Accounts Payable in a very timely manner. As I spoke to the Accounts Payable Manager on March 30th there was not any balance owed. All invoices are paid promptly as they come in. But for accounting purposes after looking at the disbursements register. I would record the accounts payable balance at \$20,000.

As far as capital to fund the new project I have attached three schedules. I have compiled an Accounts Receivable schedule as of 2/28/17 that has a total balance due of \$956,560. On my second schedule based on the average monthly bank balances there is over \$300,000. Add to that the potential \$500,000 Stockholder Loans and there would be a sizeable amount of working capital.

Ronald Katzen

4/6/17

P-B-Health

CASH BALANCES

Aug 2016 Thru Dec 2016

Prepared By	Initials	Date
Approved By		

	1	2	3	4
	Ending Month BALANCE per reconciliation	Payroll Acct#	Operating Acct#	
		5356	316	
1				1
2	August 2016	171287	35144	2
3				3
4	September 2016	204073	86657	4
5				5
6	October 2016	97816	245844	6
7				7
8	November 2016	251328	172094	8
9				9
10	December 2016	163189	92663	10
11				11
12				12
13	Monthly Average	177539	126680	13
14				14
15				15
16	Total of Combined Average			304219
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40

P-B Health
Accounts Receivable
2/28/17

Prepared By	Initials	Date
Approved By		

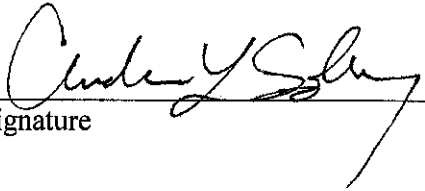
		1	2	3	4
			Amount Owed		
1					1
2	2015 MEDICARE		13758.29		2
3					3
4	2016 MEDICARE		26600.50		4
5					5
6	2017 MEDICARE		34345.54		6
7	JANUARY AND				7
8	FEBRUARY ONLY				8
9					9
10	2015 Commercial		29531.31		10
11					11
12	2016 Commercial		52754.25		12
13					13
14	2017 Commercial				14
15	JANUARY AND				15
16	FEBRUARY ONLY		116959.22		16
17					17
18	Private Duty				18
19					19
20	IHAS		83142.00		20
21					21
22	IHAS NURSING		900.00		22
23					23
24	SELF PAY		9049.24		24
25					25
26	SELF PAY NURSING		464.00		26
27					27
28	VA		4090.500		28
29					29
30	VA NURSING		1100.00		30
31					31
32	VCC		(1464.00)		32
33					33
34					34
35					35
36	TOTAL Accounts Receivable		956559.85		36
37					37
38					38
39					39
40					40

PB Health
Potential Cash
to Fund New Projects

Prepared By	Initials	Date
Approved By		

	1	2	3	4	5	6
1						
2		Accounts Receivable	2128117		956520	
3						
4						
5		Stockholder's Loan			500000	
6						
7						
8		Average CASH BALANCES			304219	
9						
10						
11						
12						
13		TOTAL			176079	
14						
15						
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I hereby declare and affirm under the penalties of perjury that the facts stated in this Completeness and Additional Information response are true and correct to the best of my knowledge, information, and belief.


Signature

4/12/17
Date

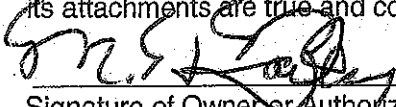
its attachments are true and correct to the best of my knowledge, information and belief.

Lena M. Woody
Signature of Owner or Authorized Agent of the Applicant

Lena M. Woody, Mgr. Special Projects
Print name and title

Date: 4/10/17

its attachments are true and correct to the best of my knowledge, information and belief.


Signature of Owner or Authorized Agent of the Applicant

Matthew Bailey, CFO
Print name and title

Date: 4/11/17